



DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD AND SYSTEM FOR DISTRIBUTING AND COLLECTING SPREADSHEET INFORMATION

the specification of which was filed on February 10, 2001.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate, or §365 (a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date	Priority Claimed (Yes/No)	Certified Copy Attached? (Yes/No)

I hereby claim the benefit under Title 35, United States Code § 119(e) of any United States provisional application(s) listed below.

Application Number(s)	Filing Date
60/181,725	February 11, 2000

I hereby claim the benefit under Title 35, United States Code § 120 of any United States application(s), or § 365(c) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code § 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

U.S. Parent Application Number	PCT Parent Number	Parent Filing Date	Parent Patent Number (if applicable)

I hereby appoint Richard E. Oney (Reg. No. 36,884) and Susan Stone Rosenfield (Reg. No. 36,287) as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I request that all correspondence be directed to:

Richard E. Oney
FENNEMORE CRAIG
3003 North Central Avenue
Suite 2600
Phoenix, Arizona 85012
Telephone (602) 916-5303
Facsimile (602) 916-5503

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

First Inventor

 Date 4/24/01
Mark H. Ryan

Citizenship: United States of America

Residence: 11114 E. Onyx Court
Scottsdale, Arizona 85259
USA

Post Office Address: 11114 E. Onyx Court
Scottsdale, Arizona 85259

Joint Inventor

David A. Keeney, Jr. Date _____

Citizenship: United States of America

Residence: 8615 South Kenwood Lane
Tempe, Arizona 85284
U.S.A.

Post Office Address: 11114 E. Onyx Court
Scottsdale, Arizona 85259

Joint Inventor

Ronald J. Tanner Date _____

Citizenship: United States of America

Residence: 4955 E. Preserve Court
Greenwood Village, CO 80121
U.S.A.

Post Office Address: 11114 E. Onyx Court
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Scottsdale, Arizona 85259
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Scottsdale, Arizona 85259

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David A. Keeney, Jr.

Date 4/19/01

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Tempe, Arizona 85284
U.S.A.

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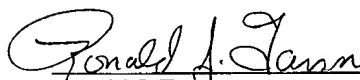
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Scottsdale, Arizona 85259

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Joint Inventor

 Date 4-17-01
Ronald J. Tanner

Citizenship: United States of America

Residence: 4955 E. Preserve Court
Greenwood Village, CO 80121
U.S.A.

Post Office Address: 11114 E. Onyx Court
Scottsdale, Arizona 85259